# PROPERTY ASSESSMENTS

Real Estate – Based upon Proposition 13, passed by the voters in June 1978, the Assessor is required to appraise real property as of the date of the change-in-ownership or as of the date of completion of any new construction. The property will be assessed on the basis of new valuation.

Manufactured Homes – All new manufactured homes purchased after June 30, 1980, and those on permanent foundations, are subject to local assessment. Manufactured homes bought before June 30, 1980, may not be subject to property taxes. They may be on license fees, which are under the jurisdiction of the State Department of Housing and Community Development.

Other property assessments include: Change-in-Ownership, Appraisals, New Construction Appraisals, Supplemental Assessment, Business Property, Marine and Aircraft.

### **EXEMPTIONS:**

Homeowners' Exemption — If you own a single-family home, condominium, manufactured home, or cabin on government land, and occupy it as your principal place of residence on **January 1**, you may apply for an exemption up to \$7,000 of your assessed value.

**Disabled Veterans** – If you are a veteran who is rated 100% disabled, blind or a paraplegic due to a service-connected disability (or if you are the unmarried widow of such a veteran), you may be eligible for an exemption up to \$150,000 of the assessed value of your home.

# **DISASTER TAX RELIEF**

If a calamity strikes your property resulting in \$5,000 or more in damages, you may be eligible for property tax relief. To qualify, you must file a damage claim within six (6) months from the date the property was damaged. For more information, call the Assessor's office nearest the property.

# **EXCLUSIONS**

APPRAISAL EXCLUSION FOR SENIORS – A senior citizen at least 55 years of age (in the case or married, only one spouse must be 55 years or older) can buy a residence within San Bernardino County and transfer their current assessed value to the new home if the new residence is of equal or lesser value. This prevents a tax increase due to reappraisal of the new home. Both sale and replacement residence must be in San Bernardino County.

### PARENT-TO-CHILD EXCLUSION -

The transfer of the principal place of residence between parents and children (and the transfer of up to \$1 million of any other real property between parents and children) is also excluded from reappraisal if the application is timely filed. Transfers between grandparents and grandchildren may also be excluded from reappraisal when both parents of the grandchild are deceased.

# **SENIOR CITIZENS ASSISTANCE**

Property Tax Assistance – This program provides a prorated reimbursement for property taxes paid based on income. To be eligible, you must be either blind, disabled or 62 years of age or older, and have a total household income of \$33,993 or less. The filing period for property tax assistance is from May 15 through August 31. For more information or an application, call the State Franchise Tax Board (toll-free) at (800) 852-5711.

Property Tax Postponement – If you are blind, disabled or 62 years of age or older, and if you have an annual income of \$24,000 or less, you may have the option of having the State pay all or part of the property taxes on your house or manufactured home. This deferred payment is a lien on the property and becomes due upon sale, change of residence or death. The filling period for property tax postponement is from May 15 through December 10. For more information or an application, call the State Controller's Office (toll-free) at (800) 952-5661.

# SELF-SERVICE PROPERTY INFORMATION

Each district office of the Assessor provides a self-service property information area to assist the public regarding questions of ownership, mailing addresses, parcel numbers and assessed values.

For property information or maps covering all areas of the County, contact the main Property Information Counter at (909) 387-8307, 8 a.m. – 5 p.m.

# **DISTRICT OFFICES**

For your convenience, the Office of the Assessor has the following District Offices throughout the County to serve you.

#### **BARSTOW**

301 Mt. View • Barstow, CA 92311 (760) 256-4730 • Fax (760) 256-4848 8 a.m. – 12 noon and 1 p.m. – 5 p.m.

#### **BIG BEAR LAKE**

477 Summit • P.O. Box 1233 Big Bear Lake, CA 92315 (909) 866-0165 • Fax (909) 866-0142 8 a.m. – 12 noon and 1 p.m. – 5 p.m.

#### FONTAN

9161 Sierra Ave., STE 110 • Fontana, CA 92335 (909) 427-1660 • Fax (909) 823-8567 8 a.m. – 5 p.m.

#### **MORONGO BASIN**

57407 29 Palms Hwy. • Yucca Valley, CA 92284 (760) 228-5420 • Fax (760) 228-5421 8 a.m. – 12 noon and 1 p.m. – 5 p.m.

#### **NEEDLES**

1111 Bailey (Civic Center) • Needles, CA 92363 (760) 326-9240 • Fax (760) 326-9221 8 a.m. – 12 noon Tuesday and Thursday

#### **ONTARIO**

2314 S. Mountain, STE C • Ontario, CA 91762 (909) 458-1300 • Fax (909) 458-1302 8 a.m. – 5 p.m.

#### SAN BERNARDINO

172 W. Third Street • San Bernardino, CA 92415

District Office – 4<sup>th</sup> Floor (909) 387-6700 • Fax (909) 387-6781 8 a.m. – 5 p.m.

> Business Property – 5<sup>th</sup> Floor (909) 387-6666 8 a.m. – 5 p.m.

Property Information Counter – 3<sup>rd</sup> Floor (909) 387-8307 8 a.m. – 5 p.m.

#### **TWIN PEAKS**

26010 State Hwy. 189 • P.O. Box 393 Twin Peaks, CA 92391 (909) 336-0650 • Fax (909) 336-0656 8 a.m. – 12 noon and 1 p.m. – 5 p.m.

#### VICTORVILLE

14297 Amargosa • Victorville, CA 92392 (760) 245-7904 • Fax (760) 245-4879 8 a.m. – 5 p.m.

# SENIOR CITIZENS

FOR YOUR INFORMATION

FACTS ABOUT YOUR
PROPERTY &
ASSESSMENTS THAT CAN
SAVE YOU \$\$\$ ON YOUR
PROPERTY TAXES



# DONALD E. WILLIAMSON ASSESSOR COUNTY OF SAN BERNARDINO

www.co.san-bernardino.ca.us/assessor

"WE'RE HERE TO HELP"